Saskatchewan
Assessment
Authority

2161 Scarth Street
Regina, Saskatchewan
S4P 3V7

Annual Report of the Saskatchewan Assessment Authority For the Fiscal Year ended March 31, 1984

Minister
Hon. Tim B. Embury

The Honourable F. W. Johnson
Lieutenant Governor
Province of Saskatchewan
Regina, Saskatchewan

Dear Sir:

I have the honour to submit the Third Annual Report of The Saskatchewan Assessment Authority for the fiscal year ending March 31, 1984.

Respectfully submitted,

T. B. E.

Tim B. Embury
Minister-in-Charge
Saskatchewan Assessment Authority

Tim B. Embury

Honourable Tim B. Embury
Minister-in-Charge
Saskatchewan Assessment Authority
Legislative Building
Regina, Saskatchewan

Dear Sir:

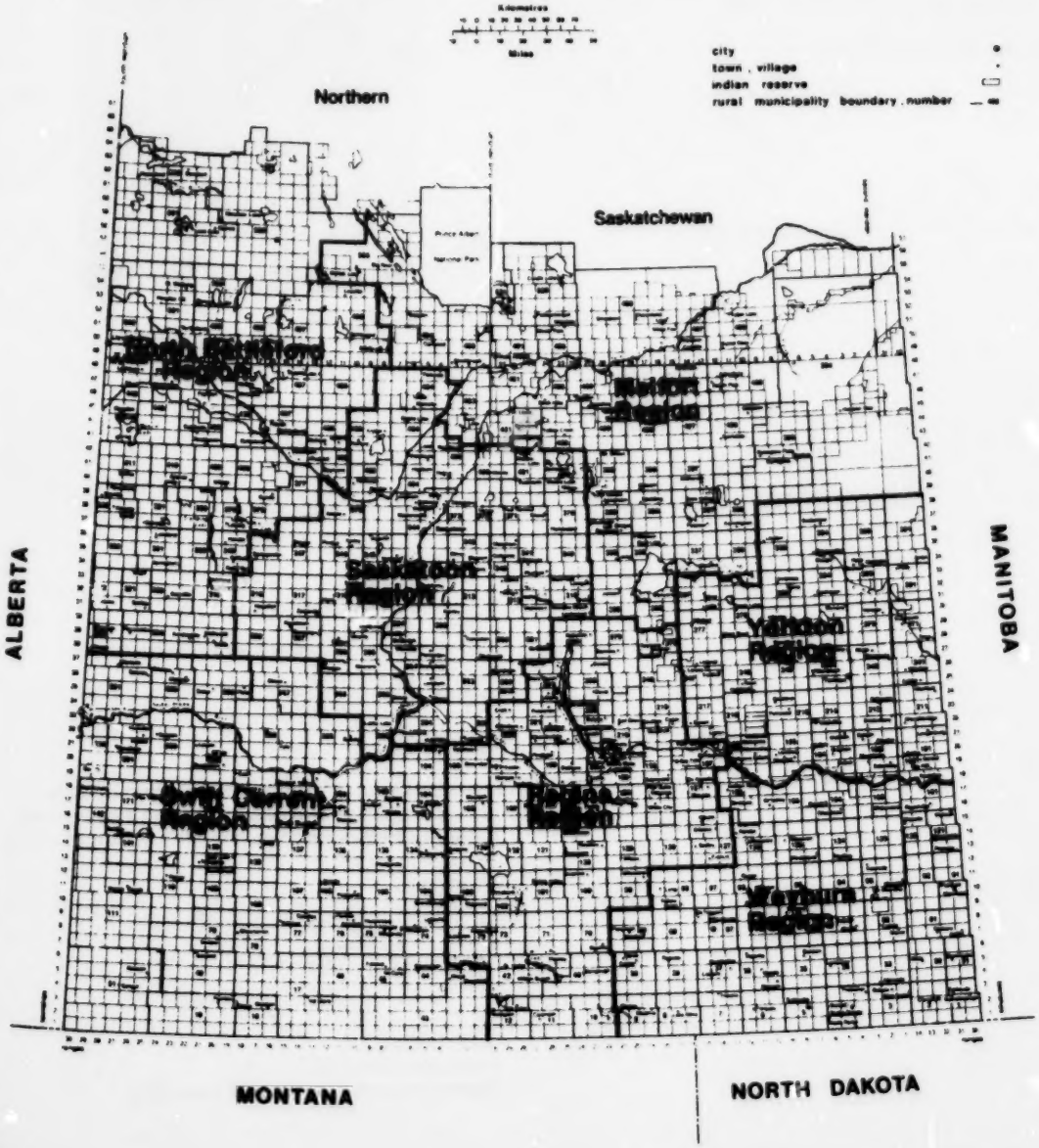
I have the honour to submit herewith the Third Annual Report of The Saskatchewan Assessment Authority for the fiscal year ending March 31, 1984.

Yours truly,

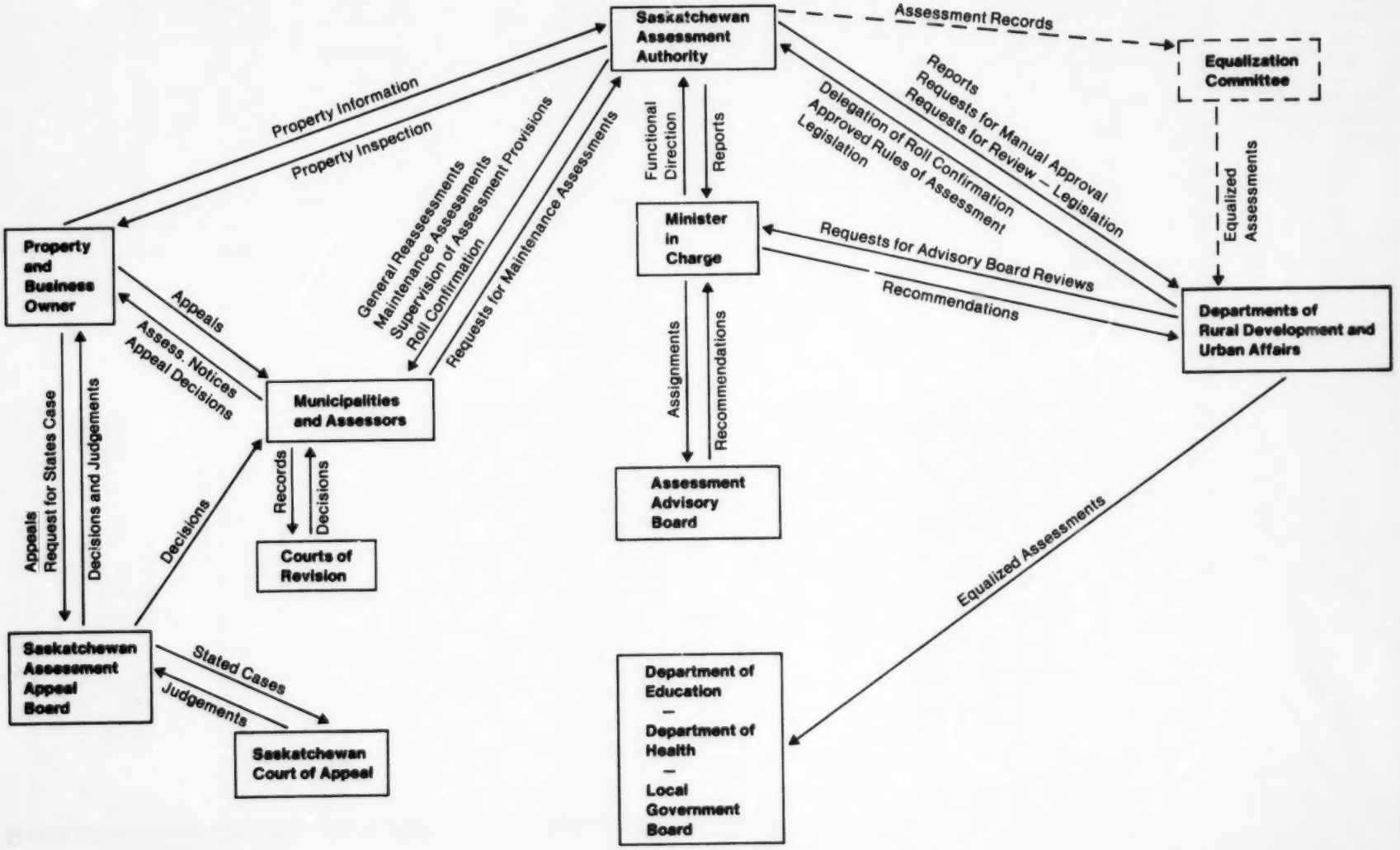
D. W. Bennett
Executive Director
Saskatchewan Assessment Authority

SASKATCHEWAN

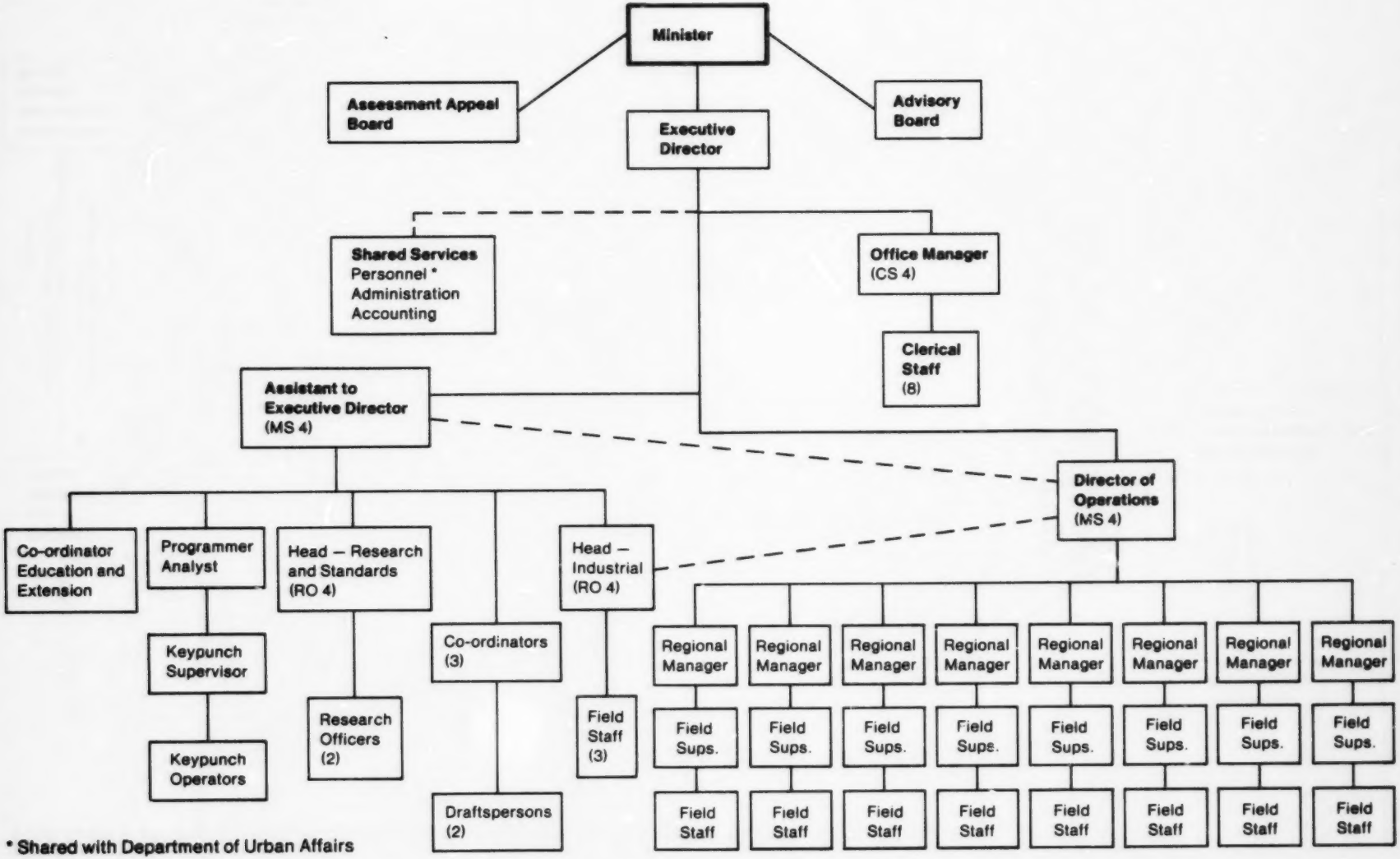
ASSESSMENT DISTRICTS



The Saskatchewan Assessment Authority — Functional Relationships



Saskatchewan Assessment Authority Organizational Chart



* Shared with Department of Urban Affairs

The Saskatchewan Assessment Authority

Objectives

The Saskatchewan Assessment Authority is responsible for the valuation of all properties, businesses, equipment and special franchises in Saskatchewan.

The Saskatchewan Assessment Act created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown.

The Saskatchewan Assessment Act sets out the duties and responsibilities of the Assessment Authority as follows:

(a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to The Rural Municipality Act, The Urban Municipality Act, or The Northern Municipalities Act, as the case may be. (This would include maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general re-assessments dictated by legislative requirements.)

(b) Supervise the administration of the assessment provisions of any Acts with respect to municipalities. This would include information regarding courts of revision, roll confirmation, interpretation of assessment provisions in various legislative acts, etc.

(c) Ensure the general public is adequately informed respecting assessment procedures.

The Saskatchewan Assessment Act also provides that every municipality shall be re-assessed at least once every ten years or at any other time the Assessment Authority may order.

The Saskatchewan Assessment Authority provides equalized assessments on behalf of the Ministers of Urban Affairs and Rural Development, as required under the provisions of The Education Act.

In addition to central and regional offices in Regina, regional offices are maintained in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford, Swift Current and La Ronge.

Budget and Personnel

The Saskatchewan Assessment Authority is responsible for valuing approximately 900,000 assessable properties in the province. With a total expenditure of $4,866,670 the annual cost of maintaining the assessment service was approximately $5.41 per property.

Expenditures

Administration	$1,835,630
Field Services	3,021,520
Advisory Board	9,520
	$4,866,670

As of March 31, 1984 the Saskatchewan Assessment Authority had 25.4 positions in an administrative capacity with 22 of these positions filled. There were 90.8 positions in field services with 80 of these positions filled. As well there were nine key punch operators in temporary positions working on data entry.

Assessment Program

Urban Municipalities

The Assessment Authority has continued to re-assess urban municipalities on the new level of value and has completed general re-assessments on approximately 79 percent of the urban properties including resort properties and small holdings.

During the year under review, revaluations were completed in the cities of Lloydminster and Swift Current which are the last cities to be re-valued on the new base levels of value. Revaluations were also completed in eight towns and 23 villages and in addition, maintenance valuations were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintain their own assessment staff and both cities are now finalizing their revaluations using the new level of value. The provincial co-ordinator of city assessments maintains a liaison with the major cities to ensure that equity in assessment is maintained province wide.

General revaluations of urban municipalities on the new base level of value have resulted in increases of 75 percent to more than 100 percent over the aggregate assessment based on the previous manual.

Revaluations and maintenance valuations in urban municipalities have resulted in the following changes in total assessment.

	1982	1983	Increase
Cities	$1,459,168,443	$1,557,826,413	$ 98,657,970
Towns	439,020,852	462,668,467	23,647,615
Villages	149,567,444	157,603,434	8,035,990
Resort Villages	13,172,086	15,779,075	2,606,989
Total:	$2,060,928,825	$2,193,877,389	$132,948,564

The total increase in taxable assessment in urban municipalities was $132,948,564.

Those urban municipalities utilizing assessments based on new level values use those values for municipal tax levy calculations; however, the new aggregate assessments for those municipalities are equalized for the purpose of calculating adjusted mill rates for school divisions and non-municipal taxing authorities. The equalization process is necessary to maintain equity in taxation while two different levels of value are being maintained simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

These equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative need. Some of those grants include revenue sharing and education grants.

Urban Reassessments Completed 1983-84

Cities

Lloydminster
Swift Current

Towns

Cupar
Fleming
Humboldt
Kipling
Rockglen
Stoughton
Wadena
Watson

Villages

Coderre
Creelman
Etter's Beach
Findlater
Glenside
Goodeve
Leask
Lumsden Beach
Meath Park
Melville Beach
Montmartre
Osler
Paddockwood
Paradise Hill
Paynton
Pelly
Punnichy
Rama
Spring Valley
Veregin
Vibank
Weirdale
Welwyn

Rural Municipalities

During the year in review 38 rural municipalities, totalling 8,629,560 acres, were reassessed. The revaluation of rural properties which began in 1976, is approximately 60 percent complete. The assessment base for rural municipalities now totals $1,153,569,780.

Land	$ 910,048,353
Buildings	81,586,627
Business	12,390,667
Equipment	149,544,130
Total	$1,153,569,780

This total is an increase of $127,959,538 over the previous aggregate rural assessment.

Rural Re-assessments Completed 1983-84

R.M. of Coalfields #4
R.M. of Poplar Valley #12
R.M. of Lone Tree #18
R.M. of Frontier #19
R.M. of The Gap #39
R.M. of White Valley #49
R.M. of Norton #69
R.M. of Excel #71
R.M. of Lake of the Rivers #72
R.M. of Elmsthorpe #100
R.M. of Maple Creek #111
R.M. of Spy Hill #152
R.M. of Edenwold #158
R.M. of Abernethy #186
R.M. of Churchbridge #211
R.M. of Maple Bush #224
R.M. of Wallace #243
R.M. of Orkney #244
R.M. of Coteau #255
R.M. of Rudy #284
R.M. of Fertile Valley #285
R.M. of Pleasant Valley #288
R.M. of Prairie Rose #309
R.M. of Marriott #317
R.M. of Winslow #319
R.M. of Leroy #339
R.M. of Colonsay #342
R.M. of Mariposa #350
R.M. of St. Peter #369
R.M. of Reford #379
R.M. of Great Bend #405
R.M. of Cut Knife #439
R.M. of Manitou Lake #442
R.M. of Arborfield #456
R.M. of Prince Albert #461
R.M. of Nipawin #487
R.M. of Garden River #490
R.M. of Lakeland #521

Industrial Assessment Division

For the 1983-84 year reassessments were completed by industrial staff for the following:
- pipelines in fourteen rural municipalities.
- oil and gas wells in fourteen rural municipalities.
- one coal mine.
- one sodium sulphate mine.
- one clay mine.
- three potash mines.
- the federal penitentiary at Prince Albert.
- two rapeseed processing plants.
- one refinery.
- one special franchise.

This represents the second year of the reassessment program for industrial assessments and brings the total completed to approximately one-third of the total required to complete the province.

A heavy maintenance program necessitated by the addition of 1,523 new oil and gas wells was also carried out.

Northern Saskatchewan

On April 1, 1982, the Saskatchewan Assessment Authority assumed responsibility for the Assessment Branch of the Department of Northern Saskatchewan so that members of the assessment staff of the Department of Northern Saskatchewan are now employees of the Saskatchewan Assessment Authority and the Authority assumes the responsibility for carrying out the valuation function in Northern Saskatchewan. An assessment office maintained in La Ronge to serve the requirements of the northern areas is being phased out, and assessment services in the future will be provided by the Melfort office.

Computerization

In 1978 a proposal was adopted to computerize the assessment system. The initial program design was directed to the rural assessment system and was implemented in 1980. The urban sector came on stream in 1982 and work is continuing on adoption of the computer to other uses such as research.

The adoption of a computerized assessment system will enable the Assessment Authority to maintain a more up to date assessment file and will also make assessment information more readily available for research, other government users and the public in general.

Assessment Advisory Board

The Saskatchewan Assessment Act of 1981 also created this Advisory Board. The Advisory Board is empowered, with the approval of the Minister, to initiate studies into matters related to assessment in the province and report its findings and recommendations from these studies to the Minister in charge. The Board is comprised of the Deputy Ministers of Urban Affairs, Rural Development, Education and Northern Saskatchewan in addition to representation by the Saskatchewan Association of Rural Municipalities, Saskatchewan Urban Municipalities Association and the Saskatchewan School Trustees Association. The Board is dealing with issues such as irrigation assessments and equalization. It is expected that in the future this Board will be quite active in resolving contentious assessment issues that arise from time to time.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following Acts:

The Urban Municipality Act
The Rural Municipality Act
The Local Improvement Districts Act
The Northern Municipalities Act
The Mineral Taxation Act
The Charter of the Municipal Corporation of Uranium City and District
The Lloydminster Charter
The School Assessments Act
The Secondary Education Act
The Watershed Association Act
The Conservation and Development Act.

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act, and to hold inquiries into complaints under The Sewage Drainage Inquiry Act.

During the year under review 485 assessment appeals were received of which 214 were sustained, 186 dismissed, 14 withdrawn, 24 heard for which no decision has yet been rendered, and 32 carried over to next year.

Included in these appeals were 15 sewage drainage complaints, of which 11 were sustained, two heard for which no recommendation has yet been rendered, and two carried over to next year.

During the year under review the Board held 133 sittings in 106 communities throughout Saskatchewan.